



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Dagoberto Rodriguez  
DOCKET NO.: 24-04079.001-R-1  
PARCEL NO.: 04-21-306-007

The parties of record before the Property Tax Appeal Board are Dagoberto Rodriguez, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,612  
**IMPR.:** \$49,251  
**TOTAL:** \$56,863

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story dwelling of wood siding exterior construction with 1,176 square feet of living area. The dwelling was constructed in 1989 and is 35 years old. The home features a full basement. The property has a 7,250 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparables located from .36 of a mile to 1.15 miles from the subject. The comparables consist of one-story dwellings of wood siding exterior construction ranging in size from 1,026 to 1,176 square feet of living area. The homes range in age from 38 to 66 years old. Each dwelling has a full basement, two comparables have central air conditioning, and three comparables each have a garage ranging in size from 440 to 576 square feet of building area. The parcels range in size from 3,450 to 21,780 square feet of land area. Three of the comparables sold from March 2023 to November 2024 for prices of either

\$80,000 or \$85,177 or from \$68.03 to \$83.01 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$31,000, for an estimated market value of \$93,009 or \$79.09 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,863. The subject's assessment reflects a market value of \$170,606 or \$145.07 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the subject's assessment neighborhood and from .11 of a mile to 1.14 miles from the subject. The comparables consist of one-story dwellings of wood or aluminum siding exterior construction ranging in size from 1,176 to 1,204 square feet of living area. The dwellings range from 30 to 36 years old. The board of review reported that each dwelling has a full basement, one comparable has central air conditioning, and two comparables each have a garage containing either 528 or 576 square feet of building area. The parcels range in size from 5,720 to 11,592 square feet of land area. The comparables sold in June or December 2024 for prices ranging from \$202,000 to \$285,900 or from \$168.61 to \$243.11 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted that two of the board of review's comparables feature garages and that each of the board of review's comparables features central air conditioning unlike the subject. The appellant argued that each of the board of review's comparables differ from the subject in condition. The appellant also submitted photographs and listing sheets for the board of review's comparables.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1 and #4, which differ from the subject in age and/or site size. The Board finds the parties' remaining comparables are similar to the subject in age, dwelling size, and some features, noting that downward adjustments to some of the comparables for central air conditioning and garage

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2024.

would be necessary to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$80,000 to \$285,900 or from \$68.03 to \$243.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$170,606 or \$145.07 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

May 19, 2026



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Dagoberto Rodriguez  
2613 Gilead Ave  
Zion , IL 60099

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085